



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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Executive Director

No. 2005/057

September 22, 2005

TO COUNTY ASSESSORS:

FORM BOE-261-D, *SOLDIERS' AND SAILORS'*
CIVIL RELIEF ACT DECLARATION

Enclosed is a revised version of form BOE-261-D, *Soldiers' and Sailors' Civil Relief Act Declaration*. The form is one that can be used for situations as discussed in Letter to Assessors 2003/036, dated May 7, 2003. It also replaces the form enclosed with Letter to Assessors 91/21, dated March 21, 1991.

BOE-261-D is not a Board-prescribed form, but is a Board-suggested form. Its use is not mandatory but is encouraged.

Please direct any questions concerning the form to Mr. Lloyd B Allred at 916-324-7361 or e-mail at Lloyd.Allred@boe.ca.gov.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:lba
Enclosure